

**KENTUCKY WORKERS' COMPENSATION
INDIVIDUAL SELF-INSURERS
QUARTERLY
PREMIUMS REPORT**
(KRS 342.122)

<input type="checkbox"/>	Original Filing
<input type="checkbox"/>	Amended Filing

Name of Company	Report for
Address (Number, Street, Post Office Box) <input type="checkbox"/> Address Change	* Federal Employer's ID Number (FEIN)
	Contact Person (Person Preparing Report) <input type="checkbox"/> Contact Change
	Name:
	Title:
City State Zip Code	Phone Number : () -
	Email Address:

*** Mandatory Field for Proper Credit**

Please complete report in accordance with instructions on reverse side. **Report and payment must be received in the office of the Funding Commission, or postmarked by the United States Postal Service no later than 30 days following the end of the calendar quarter reporting period.** Make check payable to and mail report and check to:

**Kentucky Workers' Compensation Funding Commission
#42 Mill Creek Park, Frankfort, Kentucky 40601**

	(A) All Employers Special Fund Assessments	(B) Additional Assessments Severance or Processing of Coal
(1) Total Annual Calculated Premium	\$	\$
(2) Quarterly Premium [Line (1) ÷ 4]	\$	\$
(3) Assessment Rates	X . ____	X . ____
(4) Assessments Due [Line (2) x Line (3)]	\$	\$

(5) Total Assessment Due [Add Columns (A) and (B), Line (4)]	\$
(6) Adjustment From Previous Reports [Attach Explanation]	\$
(7) TOTAL AMOUNT DUE [(5) ± (6)] (See Payment Info Below)	\$

IMPORTANT PAYMENT INFORMATION: In order to properly credit your account, each reporting entity **MUST** submit a separate check per individual quarterly filing equal to the amount computed on line 7 above.

The undersigned certifies that this return has been examined and is, to the best of the undersigned's knowledge and belief, a true, correct and complete report made in good faith.

President or Other Authorized Representative

Title

Date

SPECIAL FUND ASSESSMENTS – INDIVIDUAL SELF-INSURERS

- (A) **All Employers Special Fund Assessments** A Special Fund assessment is imposed upon all employers carrying their own workers' compensation risk in accordance with KRS 342.340 based upon the premium calculated by the Department of Workers' Claims as defined in KRS 342.0011(28). The Special Fund assessment is not imposed upon premiums written or received for the following:
- (a) On contracts between insurance carriers and reinsurers;
 - (b) Excess or catastrophic coverage for self-insurers approved under the provisions of KRS 342;
 - (c) Federal Black Lung or other Federal workers' compensation provided individual self-insurers; and
 - (d) Longshoremen's and Harbor Workers' Compensation Act Coverage.
- (B) **Additional Assessment – Severance or Processing of Coal** In addition to the assessment imposed in (1) above, an additional Special Fund assessment is imposed upon premiums from employers engaged in the severance or processing of coal. This additional assessment is to be applied to the total premium, including administrative and selling functions, of any employer with any employees on its payroll engaged in any activity performed in Kentucky at underground, auger and surface mining sites, any activity performed at tiple or processing plants that clean, break, size or treat coal or any activity performed at coal loading facilities for trucks, railroads and barges, provided:
- (a) This additional assessment shall not apply to acts performed by final consumer at site of final consumption;
 - (b) This additional assessment shall not apply to acts performed by independent truckers not otherwise affiliated with an employer engaged in the above coal severance or processing activities;
 - (c) A business entity which is engaged in a separate business activity not related to coal, for which a separate premium charge is not made, shall be deemed to be engaged in the severance or processing of coal only to the extent that the number of employees engaged in the severance or processing of coal bears to the total number of employees.

INSTRUCTIONS

(1) **Total Annual Calculated Premium**

Column (A) Total Self-Insured Premium calculated by the Department of Workers' Claims for the calendar year that includes the quarter covered by the report.

Column (B) Amount in Column (A) for employers engaged in the severance or processing of coal.

- (2) **Quarterly Premium** Amount of Total Annual Calculated Premium on Line (1) applicable to the quarter covered by the report. An employer qualified as a self-insurer on or before January 1, of the calendar year for which the report is submitted shall divide the Total Calculated Premium by four (4) to obtain the amount or premium to be reported for each quarter. An employer qualifying or ceasing as a self-insurer after January 1, of the calendar year for which the report is submitted shall apportion the Quarterly Premium obtained above in accordance with the number of days that the employer was self-insured during the quarter reported.
- (3) **Assessment Rates** The assessment rates effective January 1, shall apply to the four (4) calendar quarters ending December 31, of the same year.
- (4) **Assessments Due** Multiply amounts in (2)(A) and (2)(B) by assessment rate applicable to each.
- (5) **Total Assessment Due** Add amounts in (4)(A) and (4)(B) to obtain assessment due for quarter reported.
- (6) **Adjustment From Previous Reports** Enter any credit or debit adjustments or corrections from previous reports. Attach detailed explanation.
- (7) **Total Amount Due** Total of Lines (5) and (6) to be remitted with report.

PENALTY AND INTEREST

Penalty and Interest Penalty and interest shall be applied to quarterly payments not received in the office of the Funding Commission or post-marked by the United States Postal Service by the 30th day of the month following the end of the calendar quarter. Interest shall be applied at the rate of 6% per annum for calendar year 2017. A penalty of 1.5% per month shall be charged for any portion of any month that payment is past due without proration.